

Integrated Postsecondary Education Data System

IPEDS Web – Based Data Collection System

Login Screen

Please enter your USER ID and Password from your
Registration certificate and press 'Login'

User ID: _____
Password: _____
Survey: _____

Reporting Standards

Are your external financial reports prepared in accordance with standards issued by:

- ☐ **GASB** (Governmental Accounting Standards Board)
- ☐ **FASB** (Financial Accounting Standards Board)

INTEGRATED POSTSECONDARY EDUCATION DATA SYSTEM

General Information

Finance – GASB Institutions

To the extent possible, the Finance data requested in this report should be provided from your institution's audited *General-Purpose Financial Statements* (GPFS). Please refer to the instructions specific to each page of the survey for detailed instructions and references.

NOTE: Please read the instructions carefully before completing this survey. Instructions are found by clicking on the blue question mark on each page. In addition, many words and terms are hyper-linked to definitions/explanations in the Glossary.

Fiscal Year

This report covers financial activities for the 12-month fiscal year

Beginning month (MM) ____ year (YYYY) _____

And ending month (MM) ____ year (YYYY) _____

Note: Your fiscal year should end before October 1, 2002. If you do not report the full 12-month period, please explain in the Caveats section.

Audit Opinion

Did your institution receive an **unqualified opinion** on its General-Purpose Financial Statements from your auditor for the above fiscal year?

☐ Yes ☐ No ☐ Don't know

If "no" please indicate the basis of the qualification

Reporting Model and Standards

Which **reporting model and standards** were used for your General-Purpose Financial Statements for the above fiscal year?

- ☐ **AICPA College and University Audit Guide Model**
- ☐ **GASB Governmental Model, using standards prior to GASB 34**
- ☐ **GASB Model, using standards of GASB 34 & 35**

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model has been or will be implemented by your institution?

- ☐ Engaged in Business-Type Activities **only**
- ☐ Engaged in Governmental Activities **only**
- ☐ Engaged in Governmental Activities with Business-Type Activities
- ☐ Don't know or Undecided at this time

Component Units

Each **discretely presented component unit** should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form

(Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units.

- _____ Number of component unit columns on GPFS using FASB standards
- _____ Number of component unit columns on GPFS using GASB standards

Fiduciary Funds

Identify the ***fiduciary funds*** included in your GPFS and state the primary nature of each (e.g., pension plan, post-employment benefits, etc.).

--

System or Governing Board (please see instructions about reporting ***System*** data)

Please check the applicable box below:

- ☐ This Finance Survey form is for an institution that is NOT part of a system
- ☐ This Finance Survey form is for an institution that is part of a system
Name of the system is _____
- ☐ This Finance Survey form is for a system (or governing board) office

If this Finance Survey form is for a system (or governing board), please list all member institutions (for which a separate Finance Survey form should be submitted).

Member Institutions	Member Institutions
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Caveats:

--

Save/Proceed Save

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part A - Statement of Net Assets
Fiscal Year 2002

Report in whole dollars only			
Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total current assets		
	Noncurrent Assets		
02	Capital assets -depreciable (gross)		
03	Accumulated depreciation		
04	Other noncurrent assets (CV) CV = [A05 - (A02 - A03)]		
05	Total noncurrent assets		
06	Total assets (CV) (A01 + A05)		
	Current Liabilities		
07	Long-term debt, current portion		
08	Other current liabilities (CV) (A09 - A07)		
09	Total current liabilities		
	Noncurrent Liabilities		
10	Long-term debt		
11	Other noncurrent liabilities (CV) (A12 - A10)		
12	Total noncurrent liabilities		
13	Total liabilities (CV) (A09 - A12)		
	Net Assets		
14	Invested in capital assets, net of related debt		
15	Restricted-expendable		
16	Restricted-nonexpendable		
17	Unrestricted (CV) [A18 - (A14 + A15 + A16)]		
18	Total Net assets (CV) (A06 - A13)		
CV = Calculated Value			

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part A - Plant, Property, and Equipment
Fiscal Year 2002

	Report in whole dollars only				
Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, Property, and Equipment				
21	Land & land improvements				
22	Infrastructure				
23	Buildings				
24	Equipment				
25	Art and library collections				
26	Property obtained under capital leases (if not included in equipment)				
27	Construction in progress				
28	Accumulated depreciation				
	CV = (Beginning Balance + Additions - Ending Balance)				

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part B - Revenues and Other Additions
Fiscal Year 2002

Report in whole dollars only			
Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition & fees , after deducting discounts & allowances		
02	Grants and contracts -operating		
03	Sales & services of auxiliary enterprises , after deducting discounts & allowances		
04	Sales & services of hospitals , after deducting patient contractual allowances		
05	Independent operations		
06	Other sources -operating (CV) [B07 - (B01 + ... + B05)]		
07	Total operating revenues		
	Nonoperating Revenues		
08	Federal appropriations		
09	State appropriations		
10	Local appropriations, education district taxes, & similar support		
11	Grants-nonoperating		
12	Gifts , including contributions from affiliated organizations		
13	Investment income		
14	Other nonoperating revenues (CV) [B15 - (B08 + ... + B13)]		
15	Total Nonoperating revenues		
	Other Revenues and Additions		
16	Capital appropriations		
17	Capital grants & gifts		
18	Additions to permanent endowments		
19	Other revenues & additions (CV) [B20 - (B16 + ... + B18)]		
20	Total other revenues and additions		
21	Total all revenues and other additions (CV) (B07 + B15 + B20)		
CV = Calculated Value			

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part C - Expenses and Other Deductions
Fiscal Year 2002

Report in whole dollars only							
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other	Prior year total
	Operating Expenses						
01	Instruction						
02	Research						
03	Public service						
05	Academic support						
06	Student services						
07	Institutional support						
08	Operation & maintenance of plant						
09	Depreciation						
	Scholarships and fellowships expenses, excluding discounts & allowances						
10							
11	Auxiliary enterprises						
12	Hospital services						
13	Independent operations						
	Other expenses & deductions (CV)						
14	CV = [C15 - (C01+ ... + C13)]						
15	Total Operating expenses						
	Nonoperating Expenses and Deductions						
16	Interest						
	Other nonoperating expenses & deductions (CV)						
17	CV = (C18 - C16)						
	Total nonoperating expenses & deductions (CV)						
18	CV = (C19 - C15)						
19	Total expenses & deductions						
20	Prior year totals						
	CV = Calculated Value						

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part D - Summary of Changes In Net Assets
Fiscal Year 2002

	Report in whole dollars only		
Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B21)		
02	Total expenses & deductions (from C19)		
03	Increase in net assets during year (CV) (D01 - D02)		
04	Net assets beginning of year		
	Adjustments to beginning net assets (CV)		
05	CV = [D06 - (D03 + D04)]		
06	Net assets end of year (from A18)		
	CV = Calculated Value		

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part E - Scholarships and Fellowships
Fiscal Year 2002

	Report in whole dollars only		
Line no.	Source	Current year amount	Prior year amount
	Institutional Expenses and/or Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)		
02	Other federal grants		
03	Grants by state government		
04	Grants by local government		
05	Institutional grants from restricted resources		
	Institutional grants from unrestricted resources (CV)		
06	CV = [E07 - (E01 + ... + E05)]		
07	Total gross scholarships and fellowships		
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees		
	Discounts & allowances applied to sales & services of		
09	auxiliary enterprises (CV) (E10 - E08)		
10	Total Discounts & Allowances (CV) (E07 - E11)		
11	Net scholarships and fellowships expenses after deducting discounts & allowances (from C10)		
	CV = Calculated Value		

IPEDS FINANCE SURVEY
Part F - GASB **Component Unit** That Uses **FASB** Standards
Fiscal Year 2002

Entities Included:			
Primary nature of unit(s):			
Report in whole dollars only			
Line No.		Current year amount	Prior year amount
Statement of Financial Position			
01	Long-term investments		
02	Other assets (CV) (F03 - F01)		
03	Total Assets		
04	Total liabilities		
	Net Assets		
05	Temporarily restricted		
06	Permanently restricted		
07	Unrestricted (CV) [F08 - (F05 + F06)]		
08	Total net assets		
Statement of Activities			
09	Investment return		
10	Other revenues, gains, & other support (CV) (F11 - F09)		
11	Total revenues, gains , & other support		
12	Total expenses		
12a	Expenses paid to institution (included in F12)		
13	Total losses (CV) (F14 - F12)		
14	Total expenses and losses (CV) (F11 - F15)		
15	Change in net assets		
16	Net assets-beginning of year		
	Adjustments to beginning net assets (CV)		
17	CV = [F18 - (F15 + F16)]		
18	Net assets-end of year (from F08)		
CV = Calculated Value			

IPEDS FINANCE SURVEY
 GASB-Revised for GASB 34/35
Part G - GASB Component Unit that Uses GASB Standards
 Fiscal Year 2002

Report in whole dollars only			
Entities Included:			
Primary nature of unit(s):			
Line no.		Current year amount	Prior year amount
Statement of Net Assets			
01	Total current assets		
02	Total noncurrent assets (CV) (G03 - G01)		
03	Total assets		
04	Total current liabilities		
05	Total noncurrent liabilities (CV) (G06 - G04)		
06	Total liabilities (CV) (G03 - G11)		
Net Assets			
07	Invested in capital assets, net of related debt		
08	Restricted-expendable		
09	Restricted-nonexpendable		
10	Unrestricted (CV) [G11 - (G07 + ... + G09)]		
11	Total net assets		
Statement of Revenues, Expenses, and Changes in Net Assets			
12	Total operating revenues		
13	Total operating expenses		
13a	Expenses paid to institution (included in G13)		
14	Net operating revenues (Expenses) (CV) (G12 - G13)		
15	Total nonoperating revenues		
16	Total nonoperating expenses (CV) [(G14 + G15) - G17]		
17	Income before other revenues, expenses, gains, or losses		
18	Total other additions & deductions (CV) (G19 - G17)		
19	Change in net assets		
20	Net assets-beginning of year		
21	Adjustments to beginning net assets (CV) CV = [G22 - (G19 + G20)]		
22	Net assets-end of year (from G11)		
CV = Calculated Value			

Part J - Revenues

Source and type	Amount				
	Total for all funds and operations (Includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (554)
01 Tuition and fees					
02 Sales and services					
03 Federal grants/contracts (excludes Pell Grants)					
Revenue from the state government:					
04 State appropriations, current & capital					
05 State grants and contracts					
Revenue from local governments:					
06 Local appropriations, current & capital					
07 Local government grants/contracts					
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants					
10 Interest earnings					
11 Dividend earnings					
12 Realized capital gains					

Part K - Expenditures

Category	Amount				
	Total for all funds and operations (Includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Salaries and wages					
02 Employee benefits, total					
03 Payment to state retirement funds					
04 Current expenditures other than salaries					
Capital outlay:					
05 Construction					
06 Equipment purchases					
07 Land purchases					
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships					

Part L - Debt and Assets**Debt**

Category		Amount
01	Long-term debt outstanding at beginning of fiscal year	
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	
04	Long-term debt outstanding at end of fiscal year	
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

Assets

Category		Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08	Total cash and security assets held at end of fiscal year in bond funds	
09	Total cash and security assets held at end of fiscal year in all other funds	